



WILLIAM T FUJIOKA  
Chief Executive Officer

## County of Los Angeles CHIEF EXECUTIVE OFFICE

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July 28, 2014

To: Supervisor Don Knabe, Chairman  
Supervisor Gloria Molina  
Supervisor Mark Ridley-Thomas  
Supervisor Zev Yaroslavsky  
Supervisor Michael D. Antonovich

From: William T Fujioka  
Chief Executive Officer

A handwritten signature in black ink, appearing to read "W. T. Fujioka", is written over the printed name and title.

### **REPORT BACK ON LAW ENFORCEMENT AUDITOR POSITIONS (ITEM NO. 34, AGENDA OF JULY 15, 2014)**

During the Board meeting on July 15, 2014, Supervisor Antonovich made a motion (which was seconded by Supervisor Molina) to continue for two weeks Item No. 34, which would have established the creation of a new classification of Law Enforcement Auditor (Item No. 1652).

This motion for continuance directed the Chief Executive Officer (CEO) and the Acting Auditor-Controller to work with the Sheriff and to report back to the Board in two weeks. The report back to the Board was to explain how the level and duties and responsibilities of the Law Enforcement Auditor positions compare to other auditor and investigator positions throughout the County.

### **Law Enforcement Auditor (Item No. 1652) Background**

The creation of the new classification of Law Enforcement Auditor is in response to the Board's October 2013 approval to fund the implementation of the Citizen's Commission on Jail Violence (CCJV) recommendations for the Sheriff's Department. Specifically, CCJV Recommendation 4.12 tasked the Sheriff's Department with creating a new "Internal Monitoring, Performance Audits and Accountability Command."

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### **Law Enforcement Auditor – Level, Duties, and Responsibilities**

Incumbents in this class will both manage and conduct highly-complex performance audits within the Sheriff's Department. They will be tasked with providing independent audit reports and objective reviews and assessments of the organization's law enforcement investigative practices, operations, and policies and procedures. The auditors will focus on high-risk areas and determine whether internal controls are adequate to address inherent risks within administrative and operational processes to comply with applicable laws, policies, procedures, and professional standards.

### **Comparable Auditor Positions in Los Angeles County**

As part of the CEO's process for creating the new law enforcement-specific auditor classification which would integrate well into the County's current classification plan, our first and primary consideration was the core auditing series which is utilized exclusively for the Auditor-Controller positions, including both the Senior Accountant-Auditor (Item No. 0679) and Principal Accountant-Auditor (Item No. 0682) classifications.

The classification of Senior Accountant-Auditor typically reports to a Principal Accountant-Auditor and is responsible for supervising lower-level Accountant-Auditors who are tasked with conducting more complex, management, performance, financial, and compliance audits of other County departments. In addition, this classification supervises audits of financial records, contract compliance, and operations of private sector entities.

In contrast to the Senior Accountant-Auditor, the classification of Principal Auditor-Controller is considered a Manager within the Department of the Auditor-Controller. Positions are distinguished by their technical and administrative management of assigned audit teams engaged in conducting complex audits and special studies and sensitive investigations of other County departments. As a Manager within the Department of Auditor-Controller, it is responsible for conferring with department heads, management, and administrative personnel regarding accounting problems and audit findings.

When the CEO considered the creation of the Law Enforcement Auditor classification, consideration was given to the fact that the Auditor-Controller's audit positions are responsible for conducting Countywide audits of all departments for a variety of issues. As the Auditor-Controller is tasked with conducting very sensitive audits that may impact operations on a Countywide level, and the breadth of knowledge that its audit team is required to demonstrate and apply to any issue (financial, operational, procedural, etc.) and to report to the Board on any recommendations that could impact County services, the CEO acknowledged that these positions should remain at a higher compensation level than other auditor positions within the County's classification plan.

While the creation of the Law Enforcement Auditor classification is critical to meeting the CCJV's recommendations, the audits this classification will conduct are specific to a line department, and are limited in scope to reviewing Sheriff's internal controls, procedures, and operational processes. As such, when developing the concept of the class and identifying an appropriate compensation level, all of the factors listed above were taken into consideration. Below is a summary of the classifications considered and their corresponding compensation levels:

<b>Classification (Item No.)</b>	<b>Salary Schedule</b>	<b>Compensation (Minimum/Maximum Monthly)</b>
Senior Accountant-Auditor (0679)	Schedule 96F NM	\$5,727.91 – \$7,512.73
Law Enforcement Auditor (1652)	Schedule 101E NM	\$6,543.73 – \$8,582.09
Principal Accountant-Auditor (0682)	Schedule 101L N38M	\$6,640.82 – \$8,709.73

In direct response to the Board's motion, the CEO met on July 22, 2014, with representatives from Sheriff, Auditor-Controller, and the CCJV to discuss the concept of the Law Enforcement Auditor and how this newly-created classification would integrate into the County's classification plan. After a very productive meeting, all parties reached an agreement in support of the concept of the new class and the proposed compensation level.

We also reviewed audit classifications in other County departments, specifically departments of Public Works, Public Social Services and Human Resources to ensure appropriate internal equity with the new Law Enforcement Auditor classification.

We hope this clarifies the concept of the new Law Enforcement Auditor classification and differentiates this new classification from existing auditor positions currently utilized in the Classification Plan.

If you have any questions regarding this matter, please contact Steve Masterson at (213) 974-8481.

WTF:JA:SJM  
PAC:mmg

c: Executive Officer, Board of Supervisors  
Auditor-Controller  
Sheriff Department